

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WALL LAKE</div> <div>CITY OF WALL LAKE, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208100900000</div> <div>City Clerk</div> <div>108 Boyer Street</div> <div>Wall Lake, IA 51466</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		180,333		180,333	178,668
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		180,333		180,333	178,668
Delinquent property taxes		0		0	
TIF revenues		78,730		78,730	47,500
Other city taxes		60,121	0	60,121	60,000
Licenses and permits		1,570	0	1,570	1,200
Use of money and property		3,119	0	3,119	
Intergovernmental		99,849	106,774	206,623	267,825
Charges for fees and service		146,289	2,051,766	2,198,055	2,134,388
Special assessments		0	0	0	
Miscellaneous		160,209	0	160,209	26,500
Other financing sources		299,644	110,634	410,278	570,717
Total revenues and other sources		1,029,864	2,269,174	3,299,038	3,286,798
Expenditures and Other Financing Uses					
Public safety		74,046	0	74,046	80,720
Public works		125,844	0	125,844	97,500
Health and social services		2,440	0	2,440	3,000
Culture and recreation		515,089	0	515,089	551,000
Community and economic development		133,082	0	133,082	115,000
General government		142,828	0	142,828	150,500
Debt service		90,745	0	90,745	34,464
Capital projects		0	0	0	
Total governmental activities expenditures		1,084,074	0	1,084,074	1,032,184
Business type activities		0	2,496,475	2,496,475	2,142,614
Total ALL expenditures		1,084,074	2,496,475	3,580,549	3,174,798
Other financing uses, including transfers out		81,955	328,323	410,278	112,000
Total ALL expenditures/And other financing uses		1,166,029	2,824,798	3,990,827	3,286,798
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-136,165	-555,624	-691,789	0
Beginning fund balance July 1, 2014		326,293	1,029,560	1,355,853	745,804
Ending fund balance June 30, 2015		190,128	473,936	664,064	745,804
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 823,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 29,149			
			General obligation debt limit		\$ 1,610,009
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11-19-2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Chris Rodman		→	712	664-2216	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF WALL LAKE						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	142,502					37,831	180,333			180,333	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	142,502	0				37,831	180,333		T01	180,333	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	142,502	0				37,831	180,333	0		180,333	6				
7	<b>TIF revenues</b>			78,730				78,730		T01	78,730	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0		T09	60,121	14				
15	Other local option taxes		60,121					60,121			60,121	15				
16	<b>TOTAL OTHER CITY TAXES</b>	0	60,121	0	0	0	0	60,121	0		60,121	16				
17	<b>Section B - LICENSES AND PERMITS</b>	1,570						1,570		T29	1,570	17				
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											18				
19	Interest	1,219						1,219		U20	1,219	19				
20	Rents and royalties	1,900						1,900		U40	1,900	20				
21	Other miscellaneous use of money and property							0		U20	0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	3,119	0	0	0	0	0	3,119	0		3,119	22				
23	<b>Section D - INTERGOVERNMENTAL</b>											23				
24	<b>Federal grants and reimbursements</b>							0		B89	0	24				
25	Federal grants							0	106,774	B50	106,774	25				
26	Community development block grants							0		B50	0	26				
27	Housing and urban development							0		B79	0	27				
28	Public assistance grants							0		B30	0	28				
29	Payment in lieu of taxes							0			0	29				
30	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	106,774		106,774	30				
31												31				
32												32				
33												33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WALL LAKE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		85,162					85,162		C46	85,162	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	85,162	0	0	0	0	85,162	0		85,162	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	14,687						14,687			14,687	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	14,687	0	0	0	0	0	14,687	0		14,687	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	14,687	85,162	0	0	0	0	99,849	106,774		206,623	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	150,762	A91	150,762	73				
74	Sewer							0	75,996	A8Ø	75,996	74				
75	Electric							0	855,693	A92	855,693	75				
76	Gas							0	899,611	A93	899,611	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	69,704	A81	69,704	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WALL LAKE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	41,276						41,276		A50	41,276	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	6,500						6,500		A03	6,500	98				
99	Library charges	5,355						5,355		A89	5,355	99				
100	Park, recreation, and cultural charges	81,374						81,374		A61	81,374	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Fitness Center	11,784						11,784			11,784	103				
104	TOTAL CHARGES FOR SERVICE	146,289	0	0	0	0	0	146,289	2,051,766		2,198,055	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	102,526						102,526		U99	102,526	108				
109	Deposits and sales/fuel tax refunds	3,950						3,950		U99	3,950	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges	10						10		NR	10	112				
113	Other miscellaneous - Specify							0			0	113				
114	MISC	7,801						7,801			7,801	114				
115	Nancy Herrig Salary	30,800						30,800			30,800	115				
116	Miscellaneous revenue from annual festival	15,122						15,122			15,122	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	160,209	0	0	0	0	0	160,209	0		160,209	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WALL LAKE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	468,376	145,283	78,730	37,831	0	0	730,220	2,158,540		2,888,760	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	188,000			66,024			254,024	110,634		364,658	127
128	Internal TIF loans and transfers in	45,620						45,620			45,620	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	233,620	0	0	66,024	0	0	299,644	110,634		410,278	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	701,996	145,283	78,730	103,855	0	0	1,029,864	2,269,174		3,299,038	132
133												133
134	Beginning fund balance July 1, 2014	160,892	34,850	136,027	-5,476			326,293	1,029,560		1,355,853	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	862,888	180,133	214,757	98,379	0	0	1,356,157	3,298,734		4,654,891	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF WALL LAKE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	49,210						49,210		E62	49,210	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	24,836						24,836		E24	24,836	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	74,046	0	0	0	0	0	74,046			74,046	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WALL LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	4,390	40,981					45,371		E44	45,371	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	6,863	15,634					22,497		E44	22,497	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation		57,976					57,976		E44	57,976	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	11,253	114,591	0	0	0	0	125,844			125,844	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WALL LAKE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,440						2,440		E32	2,440	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,440	0	0	0	0	0	2,440			2,440	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WALL LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	49,067						49,067		E52	49,067	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction	35,808						35,808		F52	35,808	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	10,768						10,768		E61	10,768	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	245,342						245,342		F61	245,342	129
130	Recreation — Current operation	58,346						58,346		E61	58,346	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction	11,267						11,267		F61	11,267	132
133	Cemetery — Current operation	5,714						5,714		E03	5,714	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	98,777						98,777		E61	98,777	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	515,089	0	0	0	0	0	515,089			515,089	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	98,319						98,319		E50	98,319	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction			19,756				19,756		F89	19,756	152
153	TIF Rebates			15,007				15,007		E89	15,007	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	98,319	0	34,763	0	0	0	133,082			133,082	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WALL LAKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	25,375						25,375		E29	25,375	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	23,158						23,158		E23	23,158	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,680						11,680		E25	11,680	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	82,615						82,615		E31	82,615	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	142,828	0	0	0	0	0	142,828			142,828	176
177	Section G — DEBT SERVICE							0			0	177
178	Bond Interest				30,745			30,745			30,745	178
179	Bond Principal				60,000			60,000			60,000	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	90,745	0	0	90,745			90,745	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	843,975	114,591	34,763	90,745	0	0	1,084,074			1,084,074	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WALL LAKE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								102,037	E91	102,037	198
199	Purchase of land and equipment									G91	0	199
200	Construction								269,756	F91	269,756	200
201	Sewer and sewage disposal — Current operation								98,755	E80	98,755	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,067,562	E92	1,067,562	204
205	Purchase of land and equipment									G92	0	205
206	Construction								126,239	F92	126,239	206
207	Gas Utility — Current operation								765,012	E93	765,012	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								67,114	E81	67,114	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WALL LAKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								2,496,475		2,496,475	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	843,975	114,591	34,763	90,745	0	0	1,084,074	2,496,475		3,580,549	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	28,701			7,634			36,335	328,323		364,658	255
256	Internal TIF loans/repayments and transfers out			45,620				45,620			45,620	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	28,701	0	45,620	7,634	0	0	81,955	328,323		410,278	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	872,676	114,591	80,383	98,379	0	0	1,166,029	2,824,798		3,990,827	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>							0			0	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>	-9,788	65,542	134,374				190,128			190,128	267
268	<b>Total Governmental</b>	-9,788	65,542	134,374	0	0	0	190,128			190,128	268
269	<b>Proprietary</b>								473,936		473,936	269
270	<b>Total ending fund balance June 30, 2015</b>	-9,788	65,542	134,374	0	0	0	190,128	473,936		664,064	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	862,888	180,133	214,757	98,379	0	0	1,356,157	3,298,734		4,654,891	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WALL LAKE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 49,210
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	336,660

Total salaries and wages paid.....

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 383,000	29U \$	39U \$ 40,000	49U \$ 343,000	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U 370,000	29U	39U 370,000	49U 0	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 44,156	29U	39U 15,007	49U	49U 29,149	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Schroeders 3rd	500,000		20,000	480,000				
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	1,297,156	0	445,007	823,000	29,149	0	0	0

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	32,200,184	x .05 = \$	1,610,009

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 81,976	\$		582,088	664,064

REMARKS

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